

CHAPTER 81-03-03.1 INCOME TAX WITHHOLDING

Section

81-03-03.1-01	Certificate of Residence - Penalty [Repealed]
81-03-03.1-02	Employer's Application for Registration
81-03-03.1-03	Exemptions - Federal or State Withholding Certificate [Repealed]
81-03-03.1-04	Amount of Wages Payable Before Withholding Applies [Repealed]

81-03-03.1-01. Certificate of residence - Penalty. Repealed as a result of S.L. 1987, ch. 695, § 3, 4, 5, 6, 8, and 9.

81-03-03.1-02. Employer's application for registration. An employer who is required to withhold state income tax must register with the office of tax commissioner within seven days of hiring an employee. The application must be made on a form prescribed by the tax commissioner.

History: Effective July 1, 1985; amended November 1, 1987.

General Authority: NDCC 57-38-56

Law Implemented: NDCC 57-38-59, 57-38-60

81-03-03.1-03. Exemptions - Federal or state withholding certificate. Repealed as a result of S.L. 1987, ch. 695, §§ 3, 4, 5, 6, 8, and 9.

81-03-03.1-04. Amount of wages payable before withholding applies. Repealed as a result of S.L. 1987, ch. 695, §§ 3, 4, 5, 6, 8, and 9.